

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY****Caption in Compliance with D.N.J. LBR 9004-1(b)**

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Counsel to the Plan Administrator

In re:

BED BATH & BEYOND INC., *et al.*,¹

Debtors.



Order Filed on November 27, 2024
 by Clerk
 U.S. Bankruptcy Court
 District of New Jersey

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
 FOURTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(Reclassified Gift Card/Merchandise Credit Claims No. 12)**

The relief set forth on the following pages, numbered two (2) through four (4), is

ORDERED.

DATED: November 27, 2024

**Honorable Vincent F. Papalia
 United States Bankruptcy Judge**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S FOURTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS (RECLASSIFIED GIFT CARD/MERCHANDISE CREDIT CLAIMS NO. 12)

Upon the objection (the “Objection”)¹ of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, seeking entry of an order (this “Order”) reclassifying the claims identified on the attached **Exhibit 1** (the “Reclassified Claims” or “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. The Disputed Claims set forth on the attached **Exhibit 1** are hereby reclassified as general unsecured claims.
3. The Claims and Noticing Agent is authorized to modify the Claims Register to

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's rights to dispute any claim, including the claims set forth on **Exhibit 1** hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S FOURTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS (RECLASSIFIED GIFT CARD/MERCHANDISE CREDIT CLAIMS NO. 12)

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1 to Exhibit A

List of Disputed Claims

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	Verma, Supriya	7/7/2023	10829	BBBY Management Corporation	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$4,778.00 \$0.00 \$47.78 \$0.00 \$4,825.78	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$4,825.78 \$4,825.78	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
2	VIGIL, ANGELA	5/17/2023	1540	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 Unliquidated \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
3	Villa Leyva, Ana Karina	6/13/2023	5191	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$485.33 \$485.33 \$0.00 \$0.00 \$970.66	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$970.66 \$970.66	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
4	Villalba, Celine	6/27/2023	6467	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
5	Villatoro, Olga	7/9/2023	10000	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
6	Vista, Ariana	5/11/2023	650	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
7	Vong, Xuan	7/5/2023	13674	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$184.96 \$184.96 \$0.00 \$0.00 \$369.92	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$369.92 \$369.92	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
8	Vostal, Kelly L	5/22/2023	2103	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$250.00 \$0.00 \$250.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$250.00 \$250.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
9	Wadycki, Marta	7/11/2023	12235	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$200.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
10	Wahba, Mark	12/11/2023	18828	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$200.00 \$200.00 \$200.00 \$0.00 \$600.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$600.00 \$600.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
11	Wahdan, Rola	6/27/2023	12307	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$597.19 \$0.00 \$597.19	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$597.19 \$597.19	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
12	Wajer, Ashlee	3/12/2024	19641	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$40.22 \$0.00 \$0.00 \$40.22	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$40.22 \$40.22	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
13	Wallace, Jaime	5/23/2023	2252	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$294.96 \$0.00 \$294.96	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$294.96 \$294.96	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
14	Wallin, Kelly	6/24/2023	6834	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
15	Walters, Dimitri K	7/29/2023	15306	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$100.00 Unliquidated \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
16	Walton, Andrea	7/27/2023	15099	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
17	Wang, Feiwen	5/9/2023	373	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
18	Wang, Hui	9/8/2023	17065	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
19	Wang, Ruby	6/24/2023	10007	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$30.00 \$0.00 \$0.00 \$0.00 \$0.00 \$30.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$30.00 \$30.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
20	Ward, Kendra	7/6/2023	9784	Bed Bath & Beyond of Birmingham Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
21	Warnecke, Donna	5/20/2024	19949	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
22	Warner, Eileen	11/27/2023	18600	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$0.00 \$0.00 \$0.00 \$15.19 \$15.19	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$15.19 \$15.19	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
23	Watkins, Melissa	7/5/2023	13011	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$175.00 \$0.00 \$0.00 \$175.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$175.00 \$175.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
24	Watson, Alison	5/29/2023	2899	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$300.00 \$0.00 \$0.00 \$300.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$300.00 \$300.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
25	Watson, Anthony Verdugo	7/1/2023	7813	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
26	Watson, Ursula	5/24/2023	2473	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
27	Weaver, AnneMarie	7/24/2023	14779	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$125.00 \$0.00 \$0.00 \$125.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$125.00 \$125.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
28	Weaver, Ashley	5/13/2023	1062	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
29	Weiser, Josh	5/9/2023	294	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
30	Weitzel, Felicia	7/9/2023	10245	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$15.00 \$0.00 \$15.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$15.00 \$15.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
31	Weller, Ellen	7/3/2023	7986	Bed Bath & Beyond of Bridgewater Inc.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$0.00 \$100.00 \$100.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
32	Wells, Sheri	5/16/2023	1405	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
33	Weremijewicz, Joanna	5/11/2023	800	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$125.00 \$0.00 \$125.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$125.00 \$125.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
34	Wesnitzer, Marisa	7/10/2023	10604	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$100.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
35	West, Debora Y	7/5/2023	9344	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 Unliquidated \$0.00 \$0.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
36	West, Kehla	10/30/2023	18167	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$189.78 \$0.00 \$0.00 \$189.78	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$189.78 \$189.78	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
37	Wester, Jaclyn	7/7/2023	12011	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
38	Whalen, Sharon L	7/7/2023	10228	San Antonio Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$20.00 \$0.00 \$0.00 \$0.00 \$0.00 \$20.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$20.00 \$20.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
39	Wheeler, Elaine R	6/28/2023	11887	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$35.00 \$35.00 \$35.00 \$35.00 \$35.00 \$175.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$175.00 \$175.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
40	Whetstone, Marija	7/6/2023	11187	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$125.00 \$0.00 \$125.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$125.00 \$125.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
41	White, Abra Dickson	9/19/2023	16940	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$150.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
42	White, Kaitlin	7/7/2023	10025	Buy Buy Baby of Rockville, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
43	Whitney, Angi Renee	7/1/2023	7843	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$113.61 \$0.00 \$113.61	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$113.61 \$113.61	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
44	WICKHAM, SHERANNE	7/20/2023	14425	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$35.00 \$0.00 \$0.00 \$35.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$35.00 \$35.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
45	Wiggins, Sarah Katherine	7/7/2023	10368	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$100.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
46	Williams, Hadyyah	7/27/2023	15096	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$200.00 \$0.00 \$0.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
47	Williams, Karlee	6/20/2023	7446	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$77.21 \$0.00 \$0.00 \$0.00 \$77.21	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$77.21 \$77.21	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
48	Williams, Kelly	5/31/2023	3250	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$7.12 \$0.00 \$7.12	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$7.12 \$7.12	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
49	Williams, Samantha	5/20/2023	1966	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$150.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
50	Williams, Shirlene	7/7/2023	11771	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$25.00 \$0.00 Unliquidated \$25.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
51	Williams, Tierra	6/21/2023	7662	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
52	Williams, Wendy Dawn	5/12/2023	903	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$30.00 Unliquidated \$0.00 \$30.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$30.00 \$30.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
53	Williamson, Brittany	6/8/2023	3914	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 Unliquidated \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
54	Wilson Jr, James Grayson	6/16/2023	4503	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
55	Wilson, Denise Johnson	8/7/2023	15902	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$200.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
56	Wilson, Kristina	6/10/2023	5811	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
57	Wilson, Shawnee	6/15/2023	4462	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
58	Wingo, Edrow	6/3/2023	5457	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
59	Winningham, Lisa	10/22/2023	18067	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$550.00 Unliquidated \$0.00 \$550.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$550.00 \$550.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
60	Winters, Rebecca	6/15/2023	4229	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$75.00 \$0.00 \$75.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$75.00 \$75.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
61	Wise, Audry Marie	10/4/2023	17654	Bed Bath & Beyond of Overland Park Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$100.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
62	Wiskow, Christina Helen	6/4/2023	5030	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$130.00 \$0.00 \$0.00 \$130.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$130.00 \$130.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
63	Wolfe, Audra	6/9/2023	4346	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$500.00 \$0.00 \$500.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$500.00 \$500.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
64	Wood, Jennifer L	5/24/2023	2523	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
65	Woodruff, Adrienne Smith	5/16/2023	1348	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$500.00 \$0.00 \$0.00 \$500.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$500.00 \$500.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
66	Woodward, Bonny	5/25/2023	2555	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 Unliquidated \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
67	Wooten, Tishie N	6/25/2023	6416	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 Unliquidated Unliquidated \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
68	Worthey, Marcee	7/5/2023	13459	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$65.00 \$65.00 \$0.00 \$130.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$130.00 \$130.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
69	Worthy, Alfie	6/19/2023	5954	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
70	Woydziak, Patricia	6/20/2023	7033	Bed, Bath & Beyond of Manhattan, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$40.00 \$0.00 \$0.00 \$0.00 \$0.00 \$40.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$40.00 \$40.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
71	Wright DeJong, Michele Andrea	6/6/2023	12816	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$37.08 \$0.00 \$37.08	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$37.08 \$37.08	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
72	Wulfekuhl, Jordan	6/24/2023	6734	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$101.00 \$0.00 \$0.00 \$0.00 \$0.00 \$101.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$101.00 \$101.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
73	Yalamanchili, Sriakshmi	6/8/2023	4262	San Antonio Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
74	Yancey, Thomas	11/24/2023	18521	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$500.00 \$0.00 \$0.00 Unliquidated \$0.00 \$500.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$500.00 \$500.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
75	Yang, Sarah	7/11/2023	10641	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
76	Yannetti, Ruth A.	6/30/2023	12804	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$103.49 \$0.00 \$103.49	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$103.49 \$103.49	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
77	Yarbrough, Chrissy	1/15/2024	19216	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$100.00 \$100.00 \$0.00 \$0.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
78	Yawn, Ashlee	7/9/2023	10049	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 \$50.00 Unliquidated \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
79	Ying, Hui	7/14/2023	13041	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$100.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
80	Yoder, Maya	6/13/2023	5581	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$102.57 \$0.00 \$102.57	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$102.57 \$102.57	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
81	Yoh, Peter	7/15/2023	13795	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
82	Yoon, Dana	7/7/2023	12254	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$326.24 \$0.00 \$326.24 \$0.00 \$652.48	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$652.48	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
83	York, Julie O.	7/11/2023	11025	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$54.11 \$0.00 \$0.00 \$0.00 \$54.11	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$54.11	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
84	Young, Cristina	6/2/2023	3476	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$108.03 \$0.00 \$108.03	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$108.03	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
85	Zakhour, Pina	11/29/2023	18650	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
86	Zalar, Usa	10/27/2023	18138	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority Unliquidated GUC Total	\$0.00 \$0.00 \$378.83 \$0.00 \$0.00 \$378.83	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$378.83	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
87	Zarazua, Claudia	6/1/2023	3625	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
88	Zaske, Tina	10/8/2023	17733	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
89	Zaychik, Olga	7/20/2023	14435	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$1,161.30 \$0.00 \$1,161.30	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$1,161.30	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
90	Zegarra, Maria	7/29/2023	15350	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Fourteenth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 12)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
91	Zhang, Xing	6/19/2023	7280	Bed Bath & Beyond Inc.	Secured	\$200.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$200.00	
					Total	\$200.00	Total	\$200.00	
92	Zhao-Tursi, Xin	7/10/2023	13889	Bed Bath & Beyond Inc.	Secured	Unliquidated	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$0.00	Total	\$0.00	
93	Zhou, Jinling	9/13/2023	17202	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$50.94	Priority	\$0.00	
					GUC	\$0.00	GUC	\$50.94	
					Total	\$50.94	Total	\$50.94	
94	Zolfaghari, Fahti	5/29/2023	2957	Bed Bath & Beyond Inc.	Secured	\$50.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$50.00	
					Total	\$50.00	Total	\$50.00	
95	Zoller, Krystle	5/27/2023	2842	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$588.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$588.00	
					Total	\$588.00	Total	\$588.00	